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**Via ECF and Hand Delivery**

Hon. Lewis A. Kaplan  
United States District Judge  
Daniel Patrick Moynihan U.S. Courthouse  
500 Pearl Street  
New York, NY 10007

**Re: *In Re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Litigation*, 18-MD-2865 (LAK)**

Dear Judge Kaplan,

We represent six individual trustees, one trust and 26 pension plan defendants in 26 actions in the above-captioned multi district litigation.

Recently, it came to our attention that we made two errors with respect to the electronic docket filings for our clients. Specifically, although our clients filed answers and counterclaims against the Plaintiff Skatteforvaltningen (“SKAT”) in 19 of the 26 actions (the “Answers”), the electronic docket entries in the seven actions where no counterclaims were filed indicate, erroneously, that there were counterclaims filed. *See* Exhibit 1 (listing the actions in which no counterclaims were filed). Additionally, although SKAT is the sole counterclaim defendant in all 19 of the counterclaims filed on behalf of our clients, the electronic docket for each action misidentifies the other defendants as counterclaim defendants. *See* Exhibit 2 (listing the actions in which the counterclaim defendants were misidentified).

Upon learning of our errors, we immediately notified the NYSD ECF Errors Department ([ECF\\_Error@nysd.uscourts.gov](mailto:ECF_Error@nysd.uscourts.gov)) in an effort to correct the docket entries. We were informed that we need to obtain court approval to re-file our Answers in order to make the necessary corrections.<sup>1</sup> Accordingly, we write to request that the Court enter the attached proposed order (*see* Exhibit 3), granting leave to re-file the Answers such that the docket reflects the correct number of defendants with counterclaims, and to modify the party designations on the docket such that SKAT is identified correctly as the sole counterclaim defendant.

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<sup>1</sup> The Answers and Counterclaims themselves have not been and will not be changed.

We will make ourselves available to answer any questions the Court may have or provide any documentation required by the Court.

Respectfully Submitted,

/s/Michelle Rice

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Albedo Management LLC Roth 401(K) Plan,  
Dicot Technologies LLC Roth 401(K) Plan,  
Fairlie Investments LLC Roth 401(K) Plan,  
First Ascent Worldwide LLC Roth 401(K) Plan,  
Battu Holdings LLC Roth 401(K) Plan,  
Cantata Industries LLC Roth 401(K) Plan,  
Crucible Ventures LLC Roth 401(K) Plan,  
Monomer Industries LLC Roth 401(K) Plan,  
Limelight Global Productions LLC Roth 401(K) Plan,  
Loggerhead Services LLC Roth 401(K) Plan,  
PAB Facilities Global LLC Roth 401(K) Plan,  
Plumrose Industries LLC Roth 401(K) Plan,  
Pinax Holdings LLC Roth 401(K) Plan,  
Roadcraft Technologies LLC Roth 401(K) Plan,  
Sternway Logistics LLC Roth 401(K) Plan,  
Trailing Edge Productions LLC Roth 401(K) Plan,  
True Wind Investments LLC Roth 401(K) Plan,  
Eclouge Industry LLC Roth 401(K) Plan,  
Vanderlee Technologies Pension Plan,  
Vanderlee Technologies Pension Plan Trust,  
Cedar Hill Capital Investments LLC Roth 401(K) Plan,  
Green Scale Management LLC Roth 401(K) Plan,  
Fulcrum Productions LLC Roth 401(K) Plan,  
Keystone Technologies LLC Roth 401(K) Plan,  
Tumba Systems LLC Roth 401(K) Plan*